

Issuance of
State-wide
license.

Counties, cities
and towns may
tax.

Tax for unincor-
porated villages.

May not tax
persons exempt;
wholesale
drummers ex-
cepted.

Tax on contrac-
tors and
construction
companies, \$100
at time of
submitting bid.

Where cost of
construction
exceeds \$10,000.

Additional tax
to be levied.

Based upon
estimated cost.

son so exempted, and the Commissioner of Revenue shall issue a State-wide license to such person or persons, without charge, for the privilege of practicing the business.

(h) Counties, cities, or towns may levy a license tax on the business taxed under this section not in excess of that levied by the State. But the Board of County Commissioners of any county may levy a license tax on the business taxed in this section not in excess of that levied by the State for each unincorporated town or village in the county with a population of one thousand or more within a radius of one mile in which such business is engaged in.

No county, city, or town shall levy any license tax under this section upon the persons so exempted in this section, nor upon drummers selling by wholesale.

SEC. 122. *Contractors and construction companies.*

(a) Every person, firm, or corporation who, for a fixed price, commission, fee, or wage, offers or bids to construct any building, highway, street, sidewalk, bridge, culvert, sewer or water system, drainage or dredging system, electric or steam railway, reservoir or dam, hydraulic or power plant, transmission line, tower, dock, wharf, excavation, grading or other improvement or structure, or any part thereof, the cost of which exceeds the sum of ten thousand dollars (\$10,000), shall apply for and obtain from the Commissioner of Revenue an annual State-wide license and shall pay for such license a tax of one hundred dollars (\$100.00) at the time of or prior to offering or submitting any bid on any of the above enumerated projects.

(b) In addition to the tax levied in subsection (a) of this section, every person, firm, or corporation who, for a fixed price, commission, fee, or wage, undertakes or executes a contract for the construction, or who superintends the construction of any of the above enumerated projects, shall before or at the time of entering into such projects and/or before undertaking the construction or superintending of such contract, apply for and procure from the Commissioner of Revenue a State-wide license, and shall pay for such license the following tax:

When the total contract price or estimated cost of such project is over:

\$ 10,000 and not more than \$ 50,000.....	\$ 100.00
\$ 50,000 and not more than \$ 100,000.....	250.00
\$ 100,000 and not more than \$ 250,000.....	350.00
\$ 250,000 and not more than \$ 500,000.....	600.00
\$ 500,000 and not more than \$ 750,000.....	800.00
\$ 750,000 and not more than \$1,000,000.....	1,000.00
\$1,000,000	1,250.00